

IN THE UNITED STATES DISTRICT COURT  
FOR THE SOUTHERN DISTRICT OF OHIO  
WESTERN DIVISION

Brent D. Tiernan, et al., :  
Plaintiff(s), :  
vs. : Case Number: 1:09cv905  
Sigma Capital, Inc. Retirement Savings Plan,  
et al., : Judge Susan J. Dlott  
Defendant(s). :  
:

ORDER

The Court has reviewed the Report and Recommendation of United States Magistrate Judge Stephanie K. Bowman filed on April 30, 2015 (Doc. 56), to whom this case was referred pursuant to 28 U.S.C. §636(b), and noting that no objections have been filed thereto and that the time for filing such objections under Fed. R. Civ. P. 72(b) expired May 18, 2015, hereby ADOPTS said Report and Recommendation.

Accordingly, plaintiff's motion for default judgment (Doc. 55) is **GRANTED**. Judgment is entered against Defendants Sigma Capital, Inc. Retirement Savings Plan, Sigma Capital, Inc., and Samuel P. Mays, jointly and severally, as follows: \$5,872.17 with respect to Plaintiff Tiernan, \$4,933.76 with respect to Plaintiff Rink, \$10,933.65 with respect to Plaintiff Heckle, \$1,895.29 with respect to Plaintiff Beckett, \$5,885.66 with respect to Plaintiff Arents and \$4,387.63 with respect to Plaintiff Falck.

IT IS SO ORDERED.

s/Susan J. Dlott  
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Judge Susan J. Dlott  
United States District Court